

September 11, 2012

VIA ELECTRONIC FILING

The Honorable Jocelyn Boyd
Chief Clerk/Administrator
Public Service Commission of South Carolina
101 Executive Center Drive, Suite 100
Columbia, South Carolina 29210

RE: Application of South Carolina Electric & Gas Company for Increases and Adjustments in Electric Rate Schedules and Tariffs and Request for Mid-Period Reduction in Base Rates for Fuel

Docket No. 2012-218-First Data Requests of AARP

Dear Ms. Boyd:

Attached herewith for electronic filing please find the First Data Requests to SCE&G by AARP in the above referenced matter. By copy of this letter I am serving all parties of record to this matter. If you have any questions or concerns, please do not hesitate to contact me.

Sincerely,


Stephen R. Suggs

cc: Nanette S. Edwards
K. Chad Burgess
Frank Knapp, Jr.
H. Mark Hamlet
Ellen M. Evans
Scott Elliott
Derrick Price Williamson

SC PSC Case No. 2012-218-E

First Set of Data Requests from AARP to SCE&G

September 11, 2012

- AARP-1-1. Please provide copies of any and all data sent to the Office of Regulatory Staff, any other party or intervener in the case.
- AARP-1-2. Please consider each of these data requests to be ongoing, such that the responses will be updated when and if additional relevant information is provided to SCE&G from any source.
- AARP-1-3. Please provide Excel files with formulas and cross references intact for each of the following:
- a) Exhibit C-2
 - b) Exhibit C-3
 - c) Exhibit C-4
 - d) Exhibit C-5
 - e) Exhibit C-6
 - f) Exhibit C-7
- AARP-1-4. Please provide complete workpapers, explanations and supporting documents for each adjustment listed on Company Exhibit C-2, Accounting and Pro Forma Adjustments.
- AARP-1-5. Excel files for schedules and workpapers. Provide all Excel files and workpapers used to prepare the schedules, exhibits and workpapers in the Company's application.
- AARP-1-6. Provide all Excel files and workpapers used to prepare the schedules, exhibits, tables, and supporting calculations in the Company's prefiled testimony. This supporting information and the related Excel files should be provided at the same time as the Company's prefiled written testimony.
- AARP-1-7. Refer to Exhibit C-3. Show in detail how each of the following items was calculated, and provide complete supporting details and workpapers:
- a) Line 6, Factor to Remove Customer Growth, 1.001393
 - b) Line 8, Composite Tax Factor, 0.61470
 - c) Line 11, Gross Receipts Tax, .004537
 - d) Line 12, State Income Tax, 5%

- AARP-1-8. Refer to Exhibit C-2. Show in detail how the Retail Electric amounts on page 2 of 4 were derived from the Total Electric amounts on page 1 of 4.
- AARP-1-9. Provide supporting details and Excel files for each allocation factor that was used to derive Retail Electric amounts on Exhibit C-2.
- AARP-1-10. Refer to Exhibit C-2, pages 1 and 2, line 21. Provide a detailed itemization and explanations of each book-tax difference, and identify the state and federal tax rates that were applied to each book-tax difference for all items that are included in the Accumulated Deferred Income Taxes.
- AARP-1-11. Refer to Exhibit C-2, pages 1 and 2, line 17, and Exhibit C-4, page 1. Provide a detailed itemization and description of each CWIP project that is included in the \$189.016 million and \$182.885 million on Exhibit C-2, pages 1 and 2, and in each line item, of lines 8-12 on Exhibit C-4, page 1.
- AARP-1-12. Identify all 2011 AFUDC that was recorded for CWIP projects that are included in the \$189.016 million and \$182.885 million on Exhibit C-2, line 17, pages 1 and 2, and Exhibit C-4, lines 8-12, columns 4 and 5, respectively.
- AARP-1-13. Refer to Exhibit C-4. Show in detail how the "As Adjusted" amounts in column 4 were allocated to Retail in column 5.
- AARP-1-14. Refer to Exhibit C-6, page 1.
- a) Provide citations to the Commission orders and Company applications which addressed the deferral of each item on lines 7 through 12.
 - b) Show in detail how the costs for each deferral item on Exhibit C-6, page 1, lines 7-12, were accumulated in each month from the date of approval of deferred accounting treatment through 12/31/2011.
 - c) Do any of the deferrals listed on Exhibit C-6, page 1, lines 7-12, accumulate interest or carrying charges?
 - d) If not, explain fully why not.
 - e) If so, identify which items accumulate interest or carrying charges, and show in detail how the interest or carrying charges is calculated.
 - f) Show in detail how the "As Adjusted" amounts in column 4 were allocated to Retail in column 5.
- AARP-1-15. Refer to Exhibit C-6, page 2.

- a) Show in detail how the "Working Cash" Regulatory Per Books amount on line 1 is derived and provide complete supporting workpapers.
- b) Was the Working Cash amount determined pursuant to a lead-lag study?
- c) If not, explain fully why not.
- d) If so, provide the complete lead-lag study and supporting workpapers.
- e) Provide a detailed itemization for each type of prepayment that is included in the Prepayments amount on line 2.
- f) Are all of the amounts listed on Exhibit C-6, page 2, amounts at December 31, 2011? If not, explain what periods each of the amounts represent.
- g) For each line item on Exhibit C-6, page 2, that is based upon a balance sheet account, provide comparable monthly amounts in the balance sheet account for the period January 1, 2009 through December 31, 2011.
- h) Show in detail how the "As Adjusted" amounts in column 4 were allocated to Retail in column 5.

AARP-1-16. Provide a list of current depreciation rates showing the rate applicable to each plant account, and, if different rates are applied to sub-components of plant accounts, the applicable rates for each sub-component.

AARP-1-17. Provide a complete copy of the Company's last depreciation rate study.

AARP-1-18. Show in detail how the amounts for pension deferral amortization and pension current expense on Exhibit C-2, page 3, lines 20 and 21, and the pension rate base adjustment on line 22 were derived and provide complete supporting documentation.

AARP-1-19. Provide a detailed itemization of rate case expenses being claimed and the amortization or normalization period that was used to derive the \$233,000 O&M expense adjustment on Exhibit C-2, page 4, line 30.

AARP-1-20. Provide the Company's two most recent actuarial reports for pensions.

AARP-1-21. T&D insurance.

- a) Provide all invoices and supporting documentation for the T&D insurance premium adjustment on Exhibit C-2, line 28 of \$3.058 million.

- b) What is the total amount of T&D insurance, by account, that was recorded for 2011?
- c) What was the comparable total amount of T&D insurance, by account, for each prior year, 2007 through 2010.
- d) Does the Company budget T&D insurance?
- e) If not, explain fully why not.
- f) If so, show the budgeted amount of T&D insurance for 2012.

AARP-1-22. Economic development grants.

- a) Provide complete supporting documentation and calculations for the \$660,000 expense increase on Exhibit C-2, line 29.
- b) What amortization period was used to produce the amount requested by the Company?
- c) How was that amortization period determined. Explain in detail.
- d) In what balance sheet account are economic development grants recorded?
- e) Show the monthly amounts for economic development grants recorded in the balance sheet account for January 1, 2009 through December 31, 2011.

AARP-1-23. Off System Sales.

- a) Show in detail how each amount on Exhibit C-2, line 26 was determined.
- b) Identify which plants and facilities are used to make the off system sales.
- c) Provide the comparable amount of off system sales revenue in each year, 2007 through 2011.
- d) Why are there no O&M expenses associated with the off-system sales?
- e) Provide a complete copy of the off system sales contract.
- f) Identify all depreciation expense recorded in 2011 on the plants and facilities that were used to make the 2011 off system sales.
- g) Identify all operations and maintenance expense recorded in 2011 on the plants and facilities that were used to make the 2011 off system sales.

AARP-1-24. Weather refund.

- a) Show in detail how the \$2 million on Exhibit C-2, line 25 was derived.

- b) Show how the \$25 million weather refund mentioned in the description for Exhibit C-2, line 25 was derived.
 - c) Over what period is the \$25 million being amortized?
 - d) Show and describe in detail how the amortization period was determined.
- AARP-1-25. What is the EIZ credit?
- AARP-1-26. What is the amount of EIZ credit, in what account was it recorded, and how is it being amortized? Show and explain fully.
- AARP-1-27. Show in detail how the Company accounted for storm reserve accruals and storm cost in 2011, and in each prior year, 2007 through 2010.
- AARP-1-28. Show the monthly balances in the storm reserve for the period January 1, 2007 through December 31, 2011.
- AARP-1-29. What is the Company's currently authorized return on equity?
- AARP-1-30. Please provide a citation to the order authorizing the Company's currently authorized return on equity.
- AARP-1-31. Show in detail how the Company calculated AFUDC rates and applied AFUDC during 2011.
- AARP-1-32. Include supporting workpapers showing in detail how the AFUDC rates applied during 2011 were derived.
- AARP-1-33. Refer to Exhibit C-7.
 - a) Show in detail how each of the amounts in columns 2, 4 and 6 were determined.
 - b) Provide all supporting documentation relied upon for each of the following:
 - 1) \$48.7 million equity from stock plans
 - 2) \$11.6 million lag in equity from stock plans
 - 3) \$500 million long term debt issuance.
- AARP-1-34. Have any debt issuances occurred since 12/31/2011?
 - a) If not, explain fully why not.
 - b) If so, provide the amount of principle, interest rate, and complete applicable details for each such issuance.
- AARP-1-35. Identify all monthly balances of short-term debt and the related monthly interest expense and the monthly interest rates for the period January 1, 2007 through August 31, 2012.
- AARP-1-36. Refer to the Company's May 2, 2012 Electric WNA Update presentation.

- a) Which rate classes are exempt from the WNA and why is each of those rate classes exempt?
- b) The presentation shows the cumulative impact through March 2012. Please provide additional current information showing the additional monthly impacts and the cumulative impact through September 2012.
- c) Why was a 15 year period chosen for "normal" weather? Explain fully.
- d) Were any other periods considered as representing "normal weather"? If not, explain fully why not. If so, which other periods were considered?
- e) Does the Company use the same 15 year period for defining "normal weather" that is used for the WNA for (1) financial reporting purposes and (2) base rate revenue requirement purposes? If not, explain fully why not, and identify the different periods for normal weather used.

AARP-1-37. Please update the graphs/charts provided on pages 5, 6 and 9 of the May 2, 2012 presentation to include all available information for 2012 including the summer of 2012.

AARP-1-38. Please provide a comparison of July 2012 versus July 2011 similar to the one on page 8 (comparing January 2011 with January 2012).

AARP-1-39. What are SCE&G's standardized answers to each of the "Top Five Questions About eWNA" listed on page 37?

AARP-1-40. Filing Information. Do any of the Company's proposed pro forma adjustments represent a conscious deviation from the treatment of similar items in the Commission's order in the Company's last rate case? If so, please identify, quantify and explain each such item for which the Company has not followed the same treatment applied in the Commission's order in its last rate case.

AARP-1-41. Filing Information. Has the Company knowingly failed to reflect in its filing any adjustments that were ordered of similar items in the Commission's order in the Company's last rate case? If so, please identify, quantify and explain each such item for which the Company has not followed the same treatment applied in the Commission's order in its last rate case.

AARP-1-42. Financial, FERC Form 1 or equivalent. Please provide complete copies of the Company's two most recent FERC Form 1s or equivalent reports. This includes the FERC Form 1 for 2011 and for 2010.

AARP-1-43. FERC proceedings.

- a) Provide the costs, by account, for participating in FERC proceedings for the test year and for calendar years, 2009, 2010 and 2011.
- b) Has the Company included in Retail jurisdictional expense any costs of participation in FERC proceedings? If so, identify the amounts by account, and also provide a description of the FERC proceedings for which such costs were incurred, as well as identification of the FERC docket numbers.

AARP-1-44. Income Tax. Please provide a copy of any and all revenue ruling requests, IRS responses, and correspondence between the Company and the IRS since the last rate case.

AARP-1-45. Internal Audits. Please list all internal audit reports of the Company and its affiliates for January 2009 through April 2012. Please make copies of the listed internal audit reports available for review. Also, provide a list of all internal audits currently being undertaken for which a report has not yet been issued.

AARP-1-46. Payroll, Incentive Programs. Please provide complete copies of any bonus programs or incentive award programs in effect at the Company for the most recent three years. Identify all incentive and bonus program expense incurred in the test year and, separately in calendar years 2009, 2010 and 2011. Identify the accounts charged. Identify all incentive and bonus program expense charged or allocated to the Company from affiliates in the test year and, separately, in calendar years 2009, 2010 and 2011.

AARP-1-47. Pensions.

- a) Please provide the two most recent pension actuarial reports prepared for the Company. This includes the actuarial reports for the pension plan maintained by affiliates in which SCE&G employees are eligible to participate.
- b) Please reconcile the amount of pension expense in the test year to the most recent actuarial report concerning the determination of the net periodic benefit cost for each pension plan in which SCE&G employees participate. Identify, quantify and explain each reconciling item.
- c) Please provide in detail the funding policy related to each pension plan in which SCE&G employees participate.

AARP-1-48. Post Retirement Benefits Other Than Pensions.

- a) Please provide the two most recent pension actuarial reports prepared for the Company. This includes the actuarial reports for the SCE&G Postretirement Benefit Plan described in the SCE&G audited financial statements.

- b) Please reconcile the amount of OPEB expense in the test year to the most recent actuarial report concerning the determination of the net periodic benefit cost for each Postretirement Benefit Plan in which SCE&G employees participate. Identify, quantify and explain each reconciling item.

AARP-1-49. Other Deferred Credits. Please identify each item included in Other Deferred Credits on the Company's balance sheet for each month of the test year and each month subsequent. For each item, please indicate whether it has been accounted for in rate base for the test year. If an item has not been accounted for in rate base in the test year, please provide a brief explanation of why not.

AARP-1-50. Research and Development.

- a) Does the Company undertake R&D projects for only those studies which will most beneficially impact its operations?
- b) How does the Company determine which R&D studies will be most cost beneficial to it?
- c) List each research and development project for which the Company is incurring cost, or for which costs are being allocated to the Company, during the test year. For each, show the accounts and amounts in which such cost is being recorded.
- d) Provide a copy of any and all cost/benefit analyses for each research and development project for which the Company is incurring cost, or for which costs are being allocated to the Company, during the test year.
- e) Provide the amount of R&D expense recorded in each year, 2007 through calendar year 2011, and for the test year and identify the accounts charged.

AARP-1-51. Research and Development.

- a) Has the Company's filing reflected any income tax credit relating to R&D? If not, explain fully why not. If so, please identify exactly where that is reflected.
- b) Has the Company claimed any income tax credit relating to R&D on any income tax returns for years 2007 through 2011? If so, please identify the amounts and provide a copy of the tax forms on which the R&D credits were claimed.
- c) Does the Company intend to claim any income tax credit for R&D on its 2011 income tax return? If not, explain fully why

not. If so, please identify the amounts and provide supporting calculations.

AARP-1-52. Reserve Accounts. Does the Company maintain any reserve accounts (e.g., an injuries and damages reserve account)? If so, provide the monthly balances in all reserve accounts for 2007 through calendar year 2011. This listing should include the monthly debits and credits to the reserve accounts. Also, provide the amount included in test year expenses, by account, for building-up the reserve balances.

AARP-1-53. For each item listed in SCE&G's 2011 audited financial statements, as a component of "Regulatory Liabilities":

- a) Please provide a citation to the Commission order which established that item as a regulatory asset or liability.
- b) Please provide the supporting workpapers showing in detail how each regulatory asset and liability amount was derived, as of 12/31/08, 12/31/09, 12/31/2010, 11/31/2011 and 12/31/2011.
- c) Does SCE&G have a regulatory liability for Net Cost of Removal for Interim Retirements, or similar? If so, please describe the purpose and circumstances of such a regulatory liability.
- d) Please identify which items within the Regulatory Liabilities are reflected as deductions to rate base, and which are not deducted from rate base. For each Regulatory Liability item that is not deducted from rate base, please explain fully why.

AARP-1-54. SERP.

- a) Does the Company or its parent company have a Supplemental Executive Retirement Program (SERP)?
- b) Identify each participant in the SERP and their test year salary level.
- c) Provide a breakout of the amount of test year SERP expense by participant. Include supporting calculations.

AARP-1-55. Has the Company included any expense in the test year related to stock based compensation, stock options or Restricted Stock/Unit Plan (RSUP) for Company or affiliate employees? If so, identify all amounts requested and provide a complete copy of the respective plan documents.

AARP-1-56. Stock based compensation. For each officer and management position for which the Company and its parent company is claiming stock based compensation expense or stock options expense,

please identify the name, title, location and test year base salary amount.

AARP-1-57. Directors and Officers' Liability Insurance expense

- a) Identify the amount of Directors and Officers' Liability Insurance expense in the test year.
- b) Provide the comparable amounts for each calendar year, 2009, 2010 and 2011 by account.
- c) Identify and explain the level of Directors and Officers' Liability Insurance coverage in the test year and explain how it compares with the level of coverage for each year, 2009, 2010 and 2011.

AARP-1-58. Has SCE&G or its parent company utilized its Directors and Officers' Liability Insurance coverage in the test year? If so, please describe the circumstances and results.

AARP-1-59. Has SCE&G or its parent company utilized its Directors and Officers' Liability Insurance coverage in any other year, 2007, 2008, 2009 and 2010? If so, please describe the circumstances and results.

AARP-1-60. Has the Company included any prepaid Directors and Officers' Liability Insurance cost in its proposed rate base? If so, please identify the amount, by account.

AARP-1-61. Injuries and Damages. Has SCE&G requested any expense or rate base amount related to any claims for self-insured amounts? If so, please identify the amounts and dates involved, and provide a detailed explanation of each such occurrence.

AARP-1-62. Injuries and Damages.

- a) Please identify SCE&G's cost for self-insured claims for each year, 2007 through 2011.
- b) Please identify SCE&G's cost for self-insured claims for the test year.
- c) Identify and explain any significant changes in the levels of self-insurance that occurred in each year.
- d) For the amounts identified in response to parts a and b, above, please show the total amounts and how such amounts are allocated to SCE&G's jurisdictional operations.

AARP-1-63. Edison Electric Institute ("EEI").

- a) Identify all amounts for EEI dues and EEI activities and sponsorships by account for 2011.

- b) Identify how any portions of EEI dues and sponsorships allocated to below-the-line accounts such as account 426 in 2011 were determined and provide the related calculations.
- c) Provide all budget and financial information the Company possesses for the EEI for years 2009, 2010 and 2011 and/or budgeted for 2012.
- d) Provide all invoices for EEI dues and sponsorships for 2010, 2011 and 2012. Include any cover letters or other information provided by EEI showing information on non-deductible portions of such dues and lobbying percentages.
- e) Has the Company requested any budget or financial information from the EEI for any of the years, 2009, 2010 and 2011 and/or budgeted for 2012? If not, explain fully why not. If so, provide a copy of the Company's request and identify and provide a copy of the documents received.

AARP-1-64. Base rate revenues. Has the Company reduced test year base rate revenues for any declines in per-customer usage occurring or projected to occur after the end of the test year? If so, please identify, quantify and explain all such decreases in base rate revenue and where they are reflected in SCE&G's filing.

AARP-1-65. Incentive compensation. To the extent not already provided in response to previous discovery, please identify and provide a complete copy of each incentive compensation program including the plan document and documents used to communicate the plan to Company employees and to affiliate employees that charge or allocate cost to the Company that was in effect in 2009, 2010, 2011 and/or 2012.

AARP-1-66. AMT credit. Has the Company included any amount in rate base related to the carry forward of an Alternative Minimum Tax (AMT) credit carry-forward? If not, explain fully why not. If so, please identify the amount and account, explain specifically where it is reflected in the Company's filing and show how it was calculated.

AARP-1-67. Accumulated removal costs. How has the Company treated the accumulated removal costs regulatory liability for ratemaking purposes in the current rate case? Explain specifically where it is reflected in the Company's filing and show how it was calculated.

AARP-1-68. Aircraft and aviation. Has the Company included any amounts in rate base or operating expense related to owned or leased aircraft or aviation equipment? If so, please identify all such amounts by account.

AARP-1-69. Accounting white papers and accounting guidance. Provide a copy of the white paper and other accounting guidance developed in 2009, 2010, 2011 and 2012.

AARP-1-70. Pension Asset and Pension Expense

- a) Has the Company included any amount for a pension asset in rate base? If so, please provide the amount by account, and show in detail how the pension asset has built up to the test year requested level, by year, starting with the first year in which the Company recorded a pension asset on its books, and showing the annual additions and subtractions to the pension asset by year, to arrive at the test year requested level.
- b) Does the Company have information on pension trust earnings for the past five years through 2011? If not, explain fully why not. If so, please provide the pension trust earnings information. If the earnings are different for the different defined benefit pension plans for which the Company is seeking cost recovery in the rate case, please provide the pension trust earnings information for each such defined benefit pension plan.
- c) Please list each defined benefit pension plan for which the Company is seeking cost recovery in the current rate case, and identify the amounts of cost recovery being sought for each defined benefit pension plan, by account.
- d) Please list each defined contribution pension plan for which the Company is seeking cost recovery in the current rate case, and identify the amounts of cost recovery being sought for each defined contribution pension plan, by account.
- e) Is the Company seeking any cost recovery for any Supplemental Executive Retirement plans in the current rate case? If not, explain fully why not. If so, please explain and identify the amounts being sought for each SERP, by account.

AARP-1-71. What pre-tax rate of return is the Company requesting on rate base? Show how it was calculated.

AARP-1-72. For the years from 2000 through 2011, did any of the defined benefit plans for which the Company is seeking cost recovery in the current case suffer substantial losses as the result of poor performance of stock investments held by the pension trusts? If so, please identify, quantify and explain such losses.

AARP-1-73. Accumulated Deferred Income Taxes.

- a) Please identify all amounts, by year, from 2007 through 2011 that the Company has reflected in ADIT for each of the following:
 - 1) Repairs deductions

- 2) Bonus tax depreciation
- 3) Uncertain tax positions
- b) Please provide all FIN 48 amounts by account for each period: 2008, 2009, 2010, and 2011. Include both FIN 48 balance sheet accounts and expense accounts for any FIN 48 interest accruals.
- c) How has the Company treated FIN 48 amounts for purposes of its rate case filing? Please explain fully and provide references to where such treatment is reflected in the Company's filing.
- d) Has the Company attempted to not reflect any tax savings related to repairs deductions or any other tax deductions taken on an income tax return because of uncertainty?

AARP-1-74. Has the Company changed its tax accounting method for repairs deductions in any year, 2007 through 2011?

- a) If not, explain fully why not.
- b) If so, identify and explain the change, provide the related documents, and identify the impacts on ADIT by year that resulted from the change in tax accounting.

AARP-1-75. Has the Company claimed all available bonus tax depreciation in each year, 2009 through 2011?

- a) If not, explain fully why not.
- b) If so, identify and explain the change, provide the related documents including the pages from the respective tax returns and separate return calculations, and identify the impacts on ADIT by year that resulted from the change in tax accounting.

AARP-1-76. Has the Company prepared any calculations related to Internal Revenue Code Section 199, Domestic Production Activities Deductions for any year, 2009 through 2011?

- a) If not, explain fully why not.
- b) If so, please provide such calculations.

AARP-1-77. Provide all information necessary to make an Internal Revenue Code Section 199 deduction on a "separate return" basis for the Company for 2011.

AARP-1-78. As of 12/31/2010 or 12/31/2011 did the Company have any tax net operating loss carry-forward? If so, please explain fully and provide the accounting and income tax details showing how the NOL carry-forward amount as of each date was determined.

- AARP-1-79. As of 12/31/2010 or 12/31/2011 did the Company's parent company or affiliated company's consolidated income tax return in which the Company participates have any tax net operating loss carry-forward? If so, please explain fully and provide the accounting and income tax details showing how the NOL carry-forward amount as of each date was determined.
- AARP-1-80. Did any situations at affiliates or the parent company in 2010 or 2011 prevent the Company from obtaining or realizing the full benefit of tax deductions for any of the following:
- a) Repairs
 - b) Bonus tax depreciation
 - c) Domestic production activities?
- If so, explain fully and identify, quantify and explain how SCE&G's realization of tax benefits for such items in 2010 or 2011 was impacted by parent company or affiliated impacts on the consolidated federal income tax return in which SCE&G participates.
- AARP-1-81. Does the Company intend to claim all available 2012 bonus tax depreciation on qualifying 2012 plant additions?
- a) If not, explain fully why not.
 - b) If so, please show how the Company has reflected the impacts of 2012 bonus tax depreciation related to 2012 plant additions for which the Company is seeking rate base inclusion. Include supporting workpapers and calculations, including any related Excel file-based calculations.
- AARP-1-82. Has the Company included any amounts related to Asset Retirement Obligations in rate base or operating expense? If not, explain fully why not. If so, please identify all ARO items by account.
- AARP-1-83. Is the Company requesting recovery of any payroll, benefit or perquisite costs for Company or parent company or affiliated company executives? If so, please identify the amounts being requested, by account, for each executive, broken out by type of cost:
- a) Payroll
 - b) Employee benefits of the same type offered to non-executive employees
 - c) Special executive retirement benefits
 - d) Stock options
 - e) Other forms of stock-based compensation

- f) Special executive benefits including but not limited to personal use of company aircraft, tax preparation services, and other items reported as executive compensation on the SCANA proxy statements.

AARP-1-84. Advertising.

- a) Identify all cost, by account, in 2011 related to SCANA Power for Living advertising.
- b) Provide copies of Power for Living advertisements and scripts that were run in 2011 and 2012.

AARP-1-85. Has the Company included any requests for rate base or expenses related to corporate branding? If so, explain the corporate branding programs and identify all such costs by account for 2011.

AARP-1-86. Coal inventory.

- a) Please show in detail how all coal and fuel oil inventories claimed by the Company in rate base were derived.
- b) For each coal-fired plant, please provide the monthly quantity and cost for coal inventory at each month-end, from December 31, 2004 through January 31, 2011.
- c) For each coal-fired plant, please provide the monthly quantity and cost for coal burned in each month, from January 2005 through January 2011.
- d) Does the Company have projections of coal-burn for each of its coal-fired generating units for 2012? If so, please provide the monthly quantity and cost of coal-burn at each unit projected for 2012.
- e) Does the Company have projections of coal inventory for each of its coal-fired generating units for 2012? If so, please provide the month-end quantity and cost of coal inventory at each unit projected for 2012.
- f) Provide the actual quantity and cost of coal inventory at each coal fired plant at December 31, 2011.
- g) For your responses to parts a-f above, for Company coal-fired generating plants that are co-owned, please also provide the Company ownership share portions for all quantitative information provided in response to parts a-f above.
- h) Have coal inventory targets been established for Company coal-fired generating plants? If not, explain fully why not. If so, please provide the coal inventory targets used at each Company plant that were in effect for each year, 2004 through 2011. For any changes in coal inventory targets that

occurred during that time frame, please explain the reasons for the change.

- i) Provide the documents from the Fuel Supply (or similar) Group that established the coal inventory targets for each Company coal-fired generating plant that applied during the period 2004 through 2011.
- j) Does Company have any coal inventory targets that apply for 2012? If not, explain fully why not. If so, please identify the targets for each plant and provide the related documents which contain the guidelines.

AARP-1-87. Coal and fuel inventory.

- a) Does the Company own or operate any jointly owned generating plants? If so, please show the Company ownership amounts and percentages for the coal or other fuel inventory for each jointly owned plant.
- b) For each month of 2010 and 2011 for which actual information is available, for each Company coal-fired generating plant, please indicate how the actual coal inventory at the plant compared with the target level used for management purposes.

AARP-1-88. Obsolete materials and supplies.

- a) Did the Company record any expense in 2011 for write-off of obsolete materials and supplies? If so, please provide the amounts by account, and provide comparable information for each year, 2007 through 2010.
- b) Provide a copy of the Company's policy for identifying and disposing of obsolete materials and supplies.

AARP-1-89. Please identify and provide a copy of all Company and SCANA board, board committee and board sub-committee minutes in 2009, 2010, 2011 and 2012 that addressed pension funding.

AARP-1-90. Please identify and provide a copy of all Company and SCANA board, board committee and board sub-committee minutes in 2009, 2010, 2011 and 2012 that addressed any early retirement programs, including but not limited to any voluntary and involuntary termination programs that were implemented in those years.

AARP-1-91. Uncollectibles. Please provide the following annual jurisdictional data related to uncollectible accounts for 2008, 2009, 2010, 2011 and 2012 to date.

- a) bad debt expense
- b) bad debt write-offs

- c) collections of written off accounts
- d) billed revenues

AARP-1-92. Commercial paper interest rates.

- a) Please identify the interest rates for commercial paper and short-term debt for each month in 2010, 2011 and 2012 and the monthly balances of commercial paper and short-term debt for each month in 2010, 2011 and 2012.
- b) How much of the commercial paper and short-term debt has the Company reflected in its capital structure? Please quantify and explain the amounts.
- c) Please identify all commercial paper amounts on the entity's books that were used to prefund pension obligations.

AARP-1-93. Please provide an analysis (description, dates and amounts) of any gains or losses on utility property sold during 2009, 2010, 2011 and 2012 to date. Also, please explain how such amounts have been treated for ratemaking purposes.

AARP-1-94. Stock Based Compensation. (a) Please list, by amount and account, all stock based compensation expense charged to the Company during the test year, including but not limited to executive stock options, performance share awards, accruals and any other stock based compensation awards that resulted in cost being charged to the Company during the test year. (b) Also, provide a description of each distinct stock based compensation program that resulted in charges to the Company during the test year.

AARP-1-95. Incentive compensation:

- a) What is the total amount of expense that the Company is requesting for incentive compensation for the test year?
- b) Please show by account and break out by incentive compensation program.
- c) Please show the total including incentive compensation for the Company employees and for affiliate employees who charge cost to the Company.
- d) Please also show the jurisdictional amounts by account.

AARP-1-96. Please provide a copy of all incentive compensation/bonus plans and provide the level of related amounts, by account, for 2011 included in the Company's requested cost of service.

AARP-1-97. Accumulated Deferred Income Taxes (ADIT). Please provide a detailed itemization of each item of ADIT as of 12/31/2009, 12/31/2010, 12/31/2011 and 2012 to date. For each item, identify the book/tax-timing difference that causes the ADIT, explain when

that temporary timing difference first arose, identify the amount of the timing difference as of each date, and describe in detail whether and how that particular timing difference relates to an item of utility rate base, utility revenue and/or utility expense, and how the related item has been reflected in the Company's filing for ratemaking purposes.

AARP-1-98. Refer to the SCANA SEC Schedule 14A Information (Proxy Statement/SCANA Corporation 2012 Proxy Materials).

- a) Page 27 indicates that for the Earnings Per Share component of the 2011 Annual Incentive Award, management made a recommendation to the Human Resources Committee requesting that the Committee reduce the earnings per share portion of the award to the 50% level to reflect management's assessment that certain cost reduction objectives, which were unrelated to Plan objectives, were not met. Please identify, quantify and explain in detail each of the 2011 cost reduction objectives, and the target level, the level achieved, and the level not met. Provide related documents showing how the level not met was determined and evaluated.
- b) What amount of Annual Incentive Award expense for Company and affiliate executives and employees has the Company included in rate base and operating expenses in its filing? Identify the amounts by account.
- c) What amount does SCE&G's results represent of SCANA's 2011 earnings per share? Show calculations.
- d) What amounts of rate base components and expenses related to the Long-Term Equity Compensation Plan for Company and affiliate executives and employees has the Company included in rate base and operating expenses in its filing? Identify the amounts by account.
- e) What amounts of rate base components and expenses related to the Performance Share Awards for Company and affiliate executives and employees has the Company included in rate base and operating expenses in its filing? Identify the amounts by account.
- f) What amounts of rate base components and expenses related to Restricted Stock Unit Awards for Company and affiliate executives and employees has the Company included in rate base and operating expenses in its filing? Identify the amounts by account.
- g) What amounts for rate base components and expenses related to the Senior executive officer Supplemental

Executive Retirement Plan has the Company included in rate base and operating expenses in its filing? Identify the amounts by account.

- h) What amounts for rate base components and expenses has the Company included in rate base and operating expenses in its filing for the nonqualified defined contribution Executive Deferred Compensation Plan (EDCP)? Identify the amounts by account.
- i) Identify, by account and amount, all costs in rate base and operating expenses and operating income for Company Aircraft.
- j) Identify, by account and amount, all costs in rate base and operating expenses and operating income for installation, maintenance and monitoring of personal security systems for Company or affiliate senior executive officers, as described on page 35 of the proxy statement.
- k) Identify, by account and amount, all costs in rate base and operating expenses and operating income for Other Perquisites for Company or affiliate senior executive officers, as described on pages 35-38 of the proxy statement.
- l) Page 37 of the proxy statement identifies Mr. Timmerman as "Former Chief Executive Officer." Identify, by account and amount, all costs in rate base and operating expenses and operating income for Mr. Timmerman's salary, stock awards, non-equity incentive plan compensation, SERP and nonqualified deferred compensation, and all other compensation.
- m) Identify, by account and amount, all costs in rate base and operating expenses and operating income for tax gross-ups on executive compensation and benefits.
- n) As of what date did Mr. Timmerman retire as CEO?
- o) When did Mr. Marsh become CEO?
- p) Do the amounts reflected on page 37 of the proxy statement for Mr. Marsh represent his current compensation levels as CEO? If not, provide current amounts for each component.
- q) Please also identify the related Retail jurisdictional electric utility amounts related to each of the above items.

AARP-1-99. Has the Company included any amount for nuclear decommissioning expense in its request for O&M expenses?

- a) If not, explain fully why not.

- b) If so, please identify the amount and provide the following information:
 - 1) A copy of the most recent nuclear decommissioning cost study.
 - 2) The nuclear decommissioning trust and life insurance policy funded level as of 12/31/2010 and 12/31/2011.
 - 3) The earnings rate applicable in 2010 and 2011 for the nuclear decommissioning trust and life insurance funding for nuclear decommissioning. Please provide this on both a before and after-income tax basis.
 - 4) The expected annual escalation of nuclear decommissioning costs projected for each year until decommissioning is completed. If different escalation rates are utilized for different cost types, provide an explanation and full details.
 - 5) Documentation related to the deductions for nuclear decommissioning on the Company's 2008, 2009, 2010 and 2011 federal income tax returns.
- c) Show in detail how the ARO of \$124 million for nuclear decommissioning at 12/31/2011 mentioned on page F-26 of the proxy statement was derived. Include supporting workpapers.

AARP-1-100. Nuclear fuel disposal. Has the Company received any amounts in 2010, 2011 or 2012 related to lawsuits with the Department of Energy or other entities concerning spent nuclear fuel disposal?

- a) If not, explain fully why not.
- b) If so, identify the amounts, and show in detail how the Company accounted for them.

AARP-1-101. Nuclear fuel disposal.

- a) Identify all rate base and expense amounts, by account, in 2011 that the Company recorded related to spent nuclear fuel storage and disposal.
- b) Identify the related electric utility South Carolina retail jurisdictional amounts for spent nuclear fuel storage and disposal by account.

AARP-1-102. Major maintenance costs. Refer to page F-39 of the proxy statement.

- a) Show in detail how the Company records deviations in actual spending and the \$18.4 million it is authorized to collect

annually through electric rates for turbine maintenance expenditures.

- b) What is the monthly balance in the regulatory asset or liability account for turbine maintenance for each month from January 1, 2010 through September 30, 2012?

AARP-1-103. Nuclear refueling outage maintenance.

- a) Does the Company have any nuclear generation other than its share of Summer Station Unit 1? If so, identify other units.
- b) Identify the timing and duration of the last two refueling outages at each nuclear unit.
- c) Identify the maintenance cost associated with the last two refueling outages at each nuclear unit.
- d) Show in detail how SCE&G accounts for the monthly accruals for nuclear refueling outage maintenance. Show this for 2010, 2011 and 2012 to date.
- e) Show in detail how SCE&G accounts for spending on nuclear refueling outage maintenance. Show this for 2010, 2011 and 2012 to date.
- f) Identify the dates and estimated duration of the next planned nuclear refueling outages at each nuclear unit.

AARP-1-104. Has the Company included any amounts in rate base for goodwill or acquisition adjustments? If so, please identify the amounts by account.

AARP-1-105. Has the Company included in rate base or operating expenses any amounts related to obtaining a BLRA for construction of two new nuclear units at Summer Station or with respect to litigation involving those units? If so, please identify all such amounts in rate base and operating expenses, by account.

AARP-1-106. Storm damage reserve. Refer to page F-46 of the proxy statement, which states that, pursuant to the SCPSC's July 2010 retail electric rate order, SCE&G suspended collection of the storm damage reserve indefinitely pending future SCPSC action.

- a) What is the balance in the storm reserve as of each of the following dates:
 - 1) 12/31/2010
 - 2) 12/31/2011
 - 3) The most current month-end in 2012 for which accounting information is available.

- b) Are there any balances of Accumulated Deferred Income Taxes related to the storm reserve? If so, please provide the related ADIT amounts as of each of the following dates:
 - 1) 12/31/2010
 - 2) 12/31/2011
 - 3) The most current month-end in 2012 for which accounting information is available.
- c) Has SCE&G included any rate base or operating expense amounts in its application relating to storm damage reserve accruals, or related to amortization of a storm damage reserve balance?
 - 1) If not, explain fully why not.
 - 2) If so, please show all such amounts, by account.

CERTIFICATE OF SERVICE

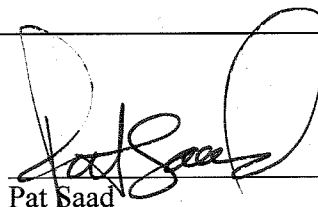
I hereby certify that a copy of the **First Data Requests** of AARP, in Docket No.

2012-218-E has been served on this 11th day of September, 2012 by depositing a copy in the

United States mail, postage prepaid, addressed to the parties of record as follows:

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This 11th day of September, 2012



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